

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

MAY 24 1982

Dear Applicant:

We have considered your application for recognition of exemption under section 501(c)(3) of the Internal Revenue Code of 1954.

The information submitted indicates you were formed on [REDACTED] as an association. Your purposes are to promote the interests of the [REDACTED] through the encouragement and support of responsible state and local government; to raise monies for this purpose, and to financially and actively support political candidates, without regard to party affiliation, who have demonstrated their interest in and understanding of the motor carrier industry and the need for responsible government.

You further stated that your organization is a non-corporate, non-partisan committee open to any individual interested in the motor carrier industry. The purpose of your organization, using only non-compensated volunteers, is to promote the interest of [REDACTED] motor carriers through the encouragement and support of state and local government candidates and to do the things which are necessary, desirable, and legal in support of the candidates.

Section 501(c)(3) of the Internal Revenue Code provides for exemption from Federal income tax of organizations which are organized and operated exclusively for charitable purposes; and which do not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any public office.

Section 1.501(c)(3)-1(c)(3) of the Income Tax Regulations states that an organization is not operated exclusively for one or more exempt purposes described in section 501(c)(3) of the Code if it is an "action" organization. An action organization is defined to include an organization which participates or intervenes, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office. Activities which constitute participation or intervention in a political campaign on behalf of or in opposition to a candidate, but are not limited to, the publication or distribution of printed statements or the making of oral statements on behalf of or in opposition to a candidate.

APPLICANT	REVIEWER	REVIEWER	REVIEWER	REVIEWER
[REDACTED]				

It is our conclusion that through your encouragement and support of state and local government candidates and the doing of those things which are necessary, desirable, and legal to support candidates who have demonstrated their interest in and understanding of the motor carrier industry, you are intervening in political campaigns in contravention of section 501(c)(3) of the Code and section 1.501(c)(3)-1(c)(3) of the regulations.

Consequently, the information submitted does not establish that [REDACTED] is engaged in carrying out the functions of a charitable organization within the meaning of section 501(c)(3) of the Code and, therefore, does not qualify for exemption under section 501(c)(3) or any other section of the Code.

You are not relieved of the responsibility for filing federal income tax returns on Form 1120. Contributions to your organization are not deductible.

If you are not in agreement with this determination, you may file a protest within 30 days from the date of this letter in accordance with the instructions contained in the enclosed Publication 892.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue Code provides in part that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

If we do not hear from you within 30 days from the date of this letter, this letter will become our final determination. Also, the appropriate State officials will be notified of this action in accordance with Section 6104(c) of the Code.

Very truly yours,

[REDACTED]  
District Director

Enclosure:  
Publication 892

CODE	INITIATOR	REVIEWER	REVIEWER	REVIEWER	REVIEWER	REVIEWER	REVIEWER
DATE							